

IN THE SPECIFICATION

Please replace the paragraph on page 13, lines 7-22, with the following amended paragraph.

Here, according to the above mentioned process, four types of samples for tests, comprising the insulating substrate 9 made of aluminum nitride, were produced. In samples 1, 2 and 3 (Examples 1, 2 and 3), when the resistance element 10 having a three-layer structure and having a pattern width of 500 μm was formed by RF sputtering, the thickness of the whole thereof was set up to 3 μm . The thickness of a titanium layer, which was the first layer 15, that of a molybdenum layer, which was the second layer 16, and that of a nickel layer, which was the third layer 17, were set up to 0.2 μm , 2.0 μm , and 0.8 μm , respectively. In the surface polishing step before a film-depositing step, polishing was performed in the manner that the surface roughness Ra of the lower faces 3b of the substrates 9 (the value measured with a stylus type surface roughness meter (E-RCS01A made by Tokyo Seimitsu Co., Ltd.)) would be made to [[0.3]] 0.5 μm , 0.1 μm and 0.03 μm in the samples 1, 2 and 3, respectively.

Please replace the on page 21 of the Specification with the replacement Abstract that appears at the end of this paper.